

SENATE BILL NO. 93

BY SENATORS MILLS AND ALLAIN AND REPRESENTATIVES BARRAS, HUVAL,
TERRY LANDRY AND MIGUEZ

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AN ACT

To amend and reenact R.S. 47:302(AA)(introductory paragraph), and to enact R.S. 47:301(14)(g)(iv), 302(AA)(29), and 321.1(F)(67), relative to sales and use tax; to clarify the definition of repairs to tangible personal property; to provide for effectiveness and applicability of the exclusion; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302(AA)(introductory paragraph) is hereby amended and reenacted and R.S. 47:301(14)(g)(iv), 302(AA)(29), and 321.1(F)(67) are hereby enacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

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(14) "Sales of services" means and includes the following:

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(g)(i)

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(iv) For purposes of the sales and use tax levied by the state and its political subdivisions, "repair to tangible personal property and fabrication" shall not include surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft so long as the Federal Aviation Administration registration address of the aircraft is not in this state.

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§302. Imposition of tax

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AA. Notwithstanding any other provision of this Section to the contrary, except as provided in Paragraph (29) of this Subsection, beginning July 1, 2016, the following specific exclusions and exemptions shall be applicable to the tax levied pursuant to the provisions of this Section:

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(29) Beginning July 1, 2017, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

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§321.1. Imposition of Tax

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F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, there shall be no exemptions or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:

* * *

(67) Beginning July 1, 2017, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (66) of this Subsection, the exclusion for surface preparation, painting, and coating fixed or rotary wing

